

NOTICE REGARDING SPECIAL REGISTER BODY
TRADE UNION ANNUAL RETURNS

It has long been the custom of the Certification Officer to allow special register body trade unions to submit to him a copy of their accounts (financial statements) prepared under the Companies Act, in lieu of completing certain parts of the AR21 form. This has been allowed in order to ease the administrative burden on such organisations, as far as is consistent with the law.

The return which you are viewing is that of a special register body and therefore, comprises of both a partially completed AR21 form and financial statements. With regard to the AR21 form itself, the Certification Officer has only required the mandatory completion of pages 1,2,16,17,18,19 and 21 and it is these pages which you will find included in this document: the pages which the Certification Officer has not required the completion of (i.e. those left blank) have not been included.

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Association for Clinical Biochemistry

Year ended:

31 December 2012

List no.:

417 T

Head or Main Office:

130-132 Tooley Street
London
SE1 2TU

Website address (if available)

Has the address changed during the year to which the return relates?

Yes



No



(Click the appropriate box)

General Secretary:

Mrs R Lapworth MBE

Telephone Number:

01233 616025

Contact name for queries regarding

Nic Law

Telephone Number:

02074038001

E-mail:

admin@acb.org.uk

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	671	21	21	99	812
FEMALE	809	21	34	47	911
TOTAL	1480	42	55	146	A 1723

Number of members included in totals box 'A' above for whom no home or authorised address is held:

	0
Number of members at end of year contributing to the General Fund	1723

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
President – Past	Dr J H Barth	None	30 th April 2012
President - Elect	None	Prof E S Kilpatrick	30 th April 2012
Treasurer	Mr T F Dyer	Dr W J Marshall	30 th April 2012
Regional Officer	Mr M Egerton	Dr A C Tarn	30 th April 2012
Regional Officer	Dr P H Thomas	Dr R M Ayling	30 th April 2012
Regional Officer	Mrs A M Wayte	Mr J A Tovey	30 th April 2012
Other Officer	None	Mr S R Goodall	13 th September 2012

State whether the union is:

a. A branch of another trade union?

Yes		No	X
-----	--	----	---

If yes, state the name of that other union:

b. A federation of trade unions?

Yes		No	X
-----	--	----	---

If yes, state the number of affiliated unions:

and names:



GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	TOTAL INCOME	
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	
Surplus (deficit) for year		
Amount of general fund at beginning of year		
Amount of general fund at end of year		

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

FUND 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
 Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		
Charged to:		
General Fund (Page 3)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £			Other Fund(s) £
Rent from land and buildings				
Dividends (gross) from:				
Equities (e.g. shares)				
Interest (gross) from:				
Government securities (Gilts)				
Mortgages				
Local Authority Bonds				
Bank and Building Societies				
Other investment income (specify)				
		Total investment income		
Credited to:				
		General Fund (Page 3)		
		Fund (Account)		
		Fund (Account)		
		Fund (Account)		
		Fund (Account)		
		Fund (Account)		
		Political Fund		
		Total Investment Income		

BALANCE SHEET as at

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		
	TOTAL ASSETS		
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		
	TOTAL ASSETS		

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold £				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfer s						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year						
Net book value at end of year						
Net book value at end of year						
Net book value at end of previous year						
Net book value at end of previous year						

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	347,641		347,641
From Investments	6,482		6,482
Other Income (including increases by revaluation of assets)	884,398		884,398
Total Income	1,238,521		1,238,521
EXPENDITURE			
(including decreases by revaluation of	1,248,022		1,248,022
Total Expenditure	1,248,022		1,248,022
Funds at beginning of year (including reserves)	2,141,874		2,141,874
Funds at end of year (including reserves)	2,132,373		2,132,373
ASSETS			
	Fixed Assets		821,477
	Investment Assets		1,142,212
	Other Assets		679,815
		Total Assets	2,643,504
LIABILITIES			Total Liabilities
			511,131
NET ASSETS (Total Assets less Total Liabilities)			2,132,373

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Clinical Biochemistry Conferences	SC241956		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		



The Association for
Clinical Biochemistry

Trade Union Statement

**STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL
RETURN FOR PERIOD ENDED 31st DECEMBER 2012.
AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS
(CONSOLIDATION) ACT 1992**

The full audited accounts of the ACB are now completed and as in previous years is available in the Annual Report provided to members at the AGM and on the website. The ACB does not hold a political fund nor was any salary paid to or benefits provided by the union to, or in respect of, any member of the executive, the president and the general secretary

That document provides for you

- the total income and total expenditure of the union for the period to December last;
- the amount of the union's total income for that period that consisted of payments in respect of membership;
- the name and address of the auditor who audited the accounts contained within the annual return and the full audit report.

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct. The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police. Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against it the union or responsible officials or trustees, he should consider obtaining independent legal advice.

The Statement is available on the ACB website on the page <http://www.acb.org.uk/site/reports.asp> as a download document <http://www.acb.org.uk/docs/Trade%20Union%20Statement%202013.pdf> (Copy Attached)

and was also included in the ACB News March 2013 on page 6, copy attached, which was posted to all ACB members and is also available online on the page <http://www.acb.org.uk/site/acbnews.asp> as a download document <http://www.acb.org.uk/ACBNews/2013/March2013.pdf>

The Rules of the Federation of Clinical Scientists are available on the ACB website on the page <http://www.acb.org.uk/site/contacts.asp> as a download document <http://www.acb.org.uk/docs/FCS%20RULES%20&%20BYE-LAWS%202012.pdf> (Copy Attached)

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

See Attached Accounts

ACCOUNTING POLICIES


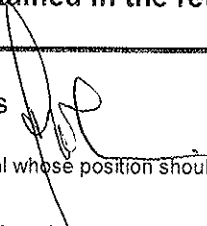
(see notes 74 and 75)

See Attached Accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: Ruth Lapworth Date: 18 April 2013	Chairman's Signature:  (or other official whose position should be stated) Name: Michael Thomas Date: 18th April 2013
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	✓	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	✓	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	✓	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	✓	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	✓	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	✓	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	✓	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR CLINICAL BIOCHEMISTRY

We have audited the financial statements on pages 5 to 11.

This report is made solely to the Trade Union's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Trade Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept responsibility to anyone other than the Trade Union and the Trade Union's members as a body, for our audit work, for this report or for the opinion we have formed.

Respective responsibilities of the Committee of Management and auditors

The Trade Union's Council of Management's responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Council of Managements' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Council's Report is not consistent with the financial statements, if the trade union has not kept proper books of account, if the trade union has not maintained a satisfactory system of control over its transactions, if the Income and Expenditure account and the balance sheet are not in agreement with the books of account and if we have not received all the information and explanations we require for our audit.

We read the Council of Management's Report and consider the implications for our report if we become aware of any apparent misstatement within it.

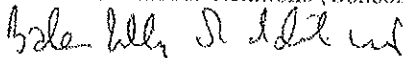
Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trade Union's Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Trade Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Trade Union's affairs at 31 December 2012 and of its income and expenditure for the year then ended and comply with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992.



BAKER TILLY UK AUDIT LLP

Registered Auditor

Chartered Accountants

St Philips Point

Temple Row

Birmingham

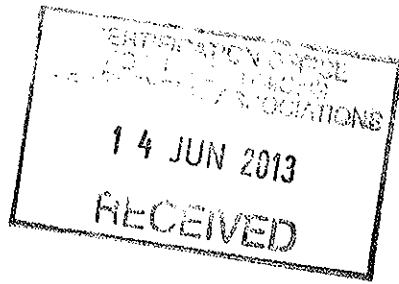
B2 5AF

25 March 2013

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>Bob Wiley, Jr. CPA</i>	
Name(s):	<i>Bob Wiley, Jr. CPA</i>	
Profession(s) or Calling(s):	<i>Chartered Accountants</i>	
Address(es):	<i>ST PHILIPS POINT TEMPLE ROAD BIRMINGHAM B2 5HP</i>	
Date:	<i>26 MAY 2012</i>	
Contact name and telephone number:	<i>0121 214 3123</i>	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.



The Association for Clinical Biochemistry

(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

for the year ended
31 December 2012

The Association for Clinical Biochemistry

(A Company Limited by Guarantee)

REPORT OF THE COUNCIL OF MANAGEMENT

The Council of Management submit their report and the financial statements of The Association for Clinical Biochemistry.

PRINCIPAL ACTIVITIES

The principal activity of the Association during the year was to promote the advancement of Clinical Biochemistry and Laboratory Medicine.

REVIEW OF THE BUSINESS

The results for the year are shown on page 5 of the financial statements.

OFFICERS OF THE ASSOCIATION

The following officers have held office since 1 January 2012:

President	Dr M Thomas	
Past President	Dr J H Barth	(resigned 30 April 2012)
President Elect	Prof E S Kilpatrick	(appointed 30 April 2012)
Company Secretary	Mrs R Lapworth	
Treasurer	Mr T F Dyer	(resigned 30 April 2012)
	Dr W J Marshall	(appointed 30 April 2012)
Other Executive Officers	Dr F G Boa	
	Dr R P Hill	
	Mr G H Lester	
Other Officers	Dr W S A Smellie	
	Dr R M Ayling	(appointed 30 April 2012)
	Dr M P Bosomworth	
	Dr G C Burrows	
	Mr M Egerton	(resigned 30 April 2012)
	Mr F D L Finlay	
	Dr D B Freedman	
	Mr S R Goodall	(appointed 13 September 2012)
	Ms M P O'Keane	
	Dr P C Sharpe	
	Dr A C Tarn	(appointed 30 April 2012)
	Dr P H Thomas	(resigned 30 April 2012)
	Mr J A Tovey	(appointed 30 April 2012)
	Mrs A M Wayte	(resigned 30 April 2012)
	Mr C Webster	
	Mrs A M Yates	

The Association for Clinical Biochemistry is a company limited by guarantee, therefore none of the members of the Council of Management holds any shares in the Association.

The Association for Clinical Biochemistry
(A Company Limited by Guarantee)
REPORT OF THE COUNCIL OF MANAGEMENT (continued)


SMALL COMPANIES' EXEMPTION

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

The members of the Council of Management who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the members of the Council of Management have confirmed that they have taken all the steps that they ought to have taken as members of the Council of Management in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

By order of the Council of Management



Dr W J Marshall

7 March 2013

The Association for Clinical Biochemistry

(A Company Limited by Guarantee)

MEMBERS OF THE COUNCIL OF MANAGEMENT'S RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The members of the Council of Management are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the members of the Council of Management to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the members of the Council of Management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and of the surplus of the Association for that period.

In preparing these financial statements, the members of the Council of Management are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and accounting estimates that are reasonable and prudent;
- c. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The members of the Council of Management are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR CLINICAL BIOCHEMISTRY

We have audited the financial statements on pages 5 to 11. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As more fully explained in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2012 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report.



PAUL OXTOBY (Senior Statutory Auditor)
For and on behalf of BAKER TILLY UK AUDIT LLP, Statutory Auditor
Chartered Accountants
St Philips Point
Temple Row
Birmingham
B2 5AF

25 March 2013

The Association for Clinical Biochemistry
(A Company Limited by Guarantee)
INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2012

	<i>Notes</i>	2012 £	2011 £
INCOME		1,232,039	1,308,525
Administrative expenses		(1,250,926)	(1,275,385)
		<hr/>	<hr/>
OPERATING (DEFICIT)/SURPLUS		(18,887)	33,140
Investment income	1	6,482	11,827
		<hr/>	<hr/>
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION	2	(12,405)	44,967
Taxation credit/(charge)	4	2,904	(6,199)
		<hr/>	<hr/>
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES AFTER TAXATION	10	(9,501)	38,768
		<hr/> <hr/>	<hr/> <hr/>

The operating (deficit)/surplus for the year arises from the company's continuing operations.

No separate Statement of Total Recognised Gains and Losses has been presented as all such gains and losses have been dealt with in the Income and Expenditure Account.

The Association for Clinical Biochemistry
(A Company Limited by Guarantee)

BALANCE SHEET

31 December 2012

Company Registration No. 863235

	<i>Notes</i>	2012 £	2011 £
FIXED ASSETS			
Tangible assets	5	821,477	838,448
Investments	6	1,142,212	1,149,929
		<u>1,963,689</u>	<u>1,988,377</u>
CURRENT ASSETS			
Debtors	7	213,968	158,407
Cash at bank and deposits	8	465,847	656,096
		<u>679,815</u>	<u>814,503</u>
CREDITORS: Amounts falling due within one year	9	(511,131)	(661,006)
		<u>168,684</u>	<u>153,497</u>
NET CURRENT ASSETS		<u>2,132,373</u>	<u>2,141,874</u>
FUNDS OF THE ASSOCIATION			
Accumulated	10	312,427	302,241
Fixed asset fund	10	1,819,946	1,839,633
		<u>2,132,373</u>	<u>2,141,874</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements on pages 5 to 11 were approved by the Council of Management and authorised for issue on 7 March 2013 and are signed on its behalf by:


Dr W J Marshall

The Association for Clinical Biochemistry

(A Company Limited by Guarantee)

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

GROUP FINANCIAL STATEMENTS

In the opinion of the Council of Management, the company and its subsidiary comprise a small-sized group. The company has therefore taken advantage of the exemption provided by the Companies Act 2006 not to prepare group financial statements.

INCOME

Income represents the invoiced value, net of Value Added Tax, of services provided to customers.

Annual subscriptions are allocated according to their renewal date. The subscriptions relating to the year under review are included in the income and expenditure account and those relating to the following year are shown in creditors as prepaid subscriptions.

FUNDS

Accumulated funds are those available at the discretion of the Council in furtherance of the general activities of the Association which have not been designated for other purposes.

Designated funds compose funds set aside by the Council for particular purposes. The aim and use of these funds is set out in the notes to the financial statements.

TANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:

Long leasehold property	- 2% straight line
Office equipment	- 15% reducing balance
Computer equipment	- 20% straight line

INVESTMENTS

Long term investments are valued at the lower of cost and mid-market value at the balance sheet date. Provision is made for any impairment in the value of fixed asset investments.

IMPAIRMENTS

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of net realisable value and value-in-use, are recognised as impairments. Impairments of revalued assets, except those caused by a clear consumption of economic benefit, are recognised in the statement of total recognised gains and losses until the carrying amount reaches depreciated historic cost. All other impairment losses are recognised in the income and expenditure account.

The Association for Clinical Biochemistry

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2012

1	INVESTMENT INCOME	2012	2011
		£	£
	Bank deposit account interest	405	446
	Dividend income	8,430	-
	(Loss)/gain on disposal of investments	(2,353)	11,381
		<u>6,482</u>	<u>11,827</u>
2	(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION	2012	2011
		£	£
	(Deficit)/Surplus on ordinary activities before taxation is stated after charging:		
	Auditors remuneration – as auditors	7,750	7,750
	Depreciation - owned assets	22,131	22,267
	Impairment of investments	-	20,739
		<u>29,881</u>	<u>50,756</u>
3	DIRECTORS REMUNERATION		
	No directors received any remuneration in the year.		
4	TAXATION	2012	2011
		£	£
	Tax (credit)/charge on ordinary activities	(2,904)	6,199
		<u>(2,904)</u>	<u>6,199</u>

The Association's investment income is liable to corporation tax at the small companies rate of 20% (2011: 21%), subject to relief for the small companies threshold. The credit in 2012 is a release of an over provision in prior years.

5	TANGIBLE FIXED ASSETS			
		Long leasehold properties	Office equipment	Computer equipment
	COST	£	£	£
	1 January 2012	1,068,068	27,013	42,109
	Additions	-	-	5,160
		<u>1,068,068</u>	<u>27,013</u>	<u>47,269</u>
	31 December 2012	1,068,068	27,013	47,269
	DEPRECIATION			
	1 January 2012	234,753	21,880	42,109
	Charged in the year	21,361	770	-
		<u>256,114</u>	<u>22,650</u>	<u>42,109</u>
	31 December 2012	256,114	22,650	42,109
	NET BOOK VALUE			
	31 December 2012	811,954	4,363	5,160
	31 December 2011	833,315	5,133	-

The Association for Clinical Biochemistry

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2012

6	INVESTMENTS	Bonds – offshore £	Share portfolios £	Total £
	COST:			
	1 January 2012	636,337	513,592	1,149,929
	Additions	-	910,819	910,819
	Disposals	(8,994)	(908,200)	(917,194)
	Movement in cash	3,692	(5,034)	(1,342)
		<hr/>	<hr/>	<hr/>
	31 December 2012	631,035	511,177	1,142,212
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The market value of the quoted investments is £1,286,754 (2011: £1,262,997).

The Association for Clinical Biochemistry is the parent undertaking of Clinical Biochemistry Conferences, a company limited by guarantee and a registered charity, by virtue of common control. The company was incorporated on 8 January 2003 and its principal activity is the management of conferences for the benefit of Clinical Biochemistry.

Clinical Biochemistry Conferences prepares accounts to 31 December. The latest accounts prepared for the year ended 31 December 2012 showed a loss of £3,479 (year ended 31 December 2011: surplus £9,561) and total reserves of £147,540 (2011: £151,019).

7	DEBTORS	2012 £	2011 £
	Trade debtors	165,767	105,726
	Other debtors	8,418	22,963
	Prepayments	39,783	29,718
		<hr/>	<hr/>
		213,968	158,407
		<hr/> <hr/>	<hr/> <hr/>

8	BANK AND DEPOSITS	2012 £	2011 £
	Bank current and deposit accounts	465,847	656,096
		<hr/>	<hr/>

Cash surplus to daily commitments is held on bank deposit.

The Association for Clinical Biochemistry

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2012

9	CREDITORS: Amounts falling due within one year	2012 £	2011 £
	Trade creditors	73,536	65,111
	Corporation tax	-	3,244
	Other taxation and social security	55,962	54,309
	Other creditors	8,559	7,888
	Deferred income – income received in advance	132,476	104,316
	Cash held on behalf of benevolent fund (note 11)	9,179	8,776
	Funds held on behalf of Supra Regional Assay Services	48,601	51,100
	Funds held on behalf of Association of Clinical Microbiologists	3,220	25,311
	Funds held on behalf of the Pathology Knowledge Repository	35,855	40,535
	Funds held on behalf of Academy for Healthcare Science	-	151,672
	Amounts due to Clinical Biochemistry Conferences	143,743	148,744
		<u>511,131</u>	<u>661,006</u>
10	FUNDS		£
	Accumulated fund		
	Balance at 31 December 2011		302,241
	Deficit for the year		(9,501)
			<u>292,740</u>
	Transfer from Fixed Asset Fund		19,687
			<u>312,427</u>
	Balance at 31 December 2012		<u>312,427</u>
	Fixed Asset Fund		
	Balance at 31 December 2011		1,839,633
	Transfer to Accumulated fund		(19,687)
			<u>1,819,946</u>
	Balance at 31 December 2012		<u>1,819,946</u>
	Designated funds		
	(i) The fixed asset fund represents the balance of the Association's funds that are invested in tangible fixed assets and investments, less the balance of the loan owed to Clinical Biochemistry Conferences.		

The Association for Clinical Biochemistry

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2012

11	CASH HELD ON BEHALF OF BENEVOLENT FUND	2012	2011
		£	£
	Donations received	9,179	8,776
		<u> </u>	<u> </u>

12 COMMITTEES

These sums represent the cost of the meetings of the Council of the Association and all the committees.

	2012	2011
	£	£
National Meetings	1,088	1,017
Council and Executive	22,560	33,121
Scientific	9,146	7,367
Education	15,660	16,930
Publications	2,518	2,139
Federation of Clinical Scientists	42,912	38,338
Corporate Members'	1,098	1,520
Clinical Practice Section	894	460
	<u> </u>	<u> </u>
	95,876	100,892
	<u> </u>	<u> </u>

13 STATUS OF THE ASSOCIATION

The Association for Clinical Biochemistry is a company limited by guarantee and has no share capital.

14 RELATED PARTY TRANSACTIONS

A non-interest bearing loan provided from Clinical Biochemistry Conferences, a subsidiary of the Association, has existed throughout the year. The amount due in respect of the loan at the balance sheet date was £143,743 (2011: £148,744).

The Association for Clinical Biochemistry
(A Company Limited by Guarantee)
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2012

	2012 £	2011 £
INCOME		
Subscriptions - general	314,711	294,284
Subscriptions - corporate	32,930	28,373
	<hr/>	<hr/>
	347,641	322,657
LabTests On Line income	13,333	40,000
Education, including national meetings	497,733	545,643
Room hire	14,653	2,034
Publications	264,913	271,243
Income generated by Regions	24,620	45,834
Other income – costs recharged	69,146	79,614
Professors Fund	-	1,500
	<hr/>	<hr/>
	1,232,039	1,308,525
Investment income	6,482	11,827
	<hr/>	<hr/>
	1,238,521	1,320,352
EXPENDITURE		
Committees	95,876	100,892
Publications	233,104	249,682
Education	452,463	466,341
Expenditure by Regions	28,665	46,843
Administration	304,161	272,762
Scientific scholarships	20,000	22,536
Council activity	28,936	24,604
LabTests On Line	17,034	14,814
Prize and honorarium	2,500	525
VAT irrecoverable	19,901	22,256
Bank charges	12,361	11,124
Depreciation of fixtures and fittings	770	906
Depreciation of long leasehold	21,361	21,361
Impairment of investment	-	20,739
Investment manager costs	13,794	-
	<hr/>	<hr/>
	1,250,926	1,275,385
	<hr/>	<hr/>
	(12,405)	44,967
Corporation Tax credit/(charge)	2,904	(6,199)
	<hr/>	<hr/>
(Deficit)/surplus for the year	(9,501)	38,768
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the audited financial statements

Federation of Clinical Scientists

Statement to Members Issued in Connection with The Union's Annual Return for Period Ending 31st December 2012 as Required by Section 32A of Trade Union and Labour Relations (Consolidation) Act 1992

The full audited accounts of the ACB are now completed and as in previous years are available in the Annual Report provided to members at the AGM and on the website. The ACB does not hold a political fund, nor was any salary paid to or benefits provided by the Union to, or in respect of, any member of the Executive, the President and the General Secretary. That document provides for you:

- ◆ The total income and total expenditure of the Union for the period to December last;
- ◆ The amount of the Union's total income for that period that consisted of payments in respect of membership;
- ◆ The name and address of the auditor who audited the accounts contained within the annual return and the full audit report.

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with one or more of the following as appropriate: the officials of the Union, the trustees of the property of the Union, the auditor or auditors of the Union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the Union have been or are being conducted in breach of the law or in breach of the rules of the Union and contemplates bringing civil proceedings against it, the Union or responsible officials or trustees, he should consider obtaining independent legal advice. ■

Still Time to Book for York

There is still time to book to attend this year's Focus meeting. The Focus handbook is not being mailed to everyone this year but will of course be in all delegate bags. ■



Sudoku

This month's puzzle

				E	Y		
	Y			S			R
		R	I				
					Y	H	
	C			R			S
		H	M				
					R	I	
	S			C			Y
		M	H				

An ET puzzle (one E, no T)

Last month's solution

T	I	Y	R	C	M	S	E	H
R	M	E	S	H	T	C	I	Y
S	H	C	I	E	Y	R	T	M
C	R	T	Y	M	H	I	S	E
H	Y	S	C	I	E	M	R	T
I	E	M	T	S	R	Y	H	C
Y	S	R	E	T	C	H	M	I
E	C	H	M	R	I	T	Y	S
M	T	I	H	Y	S	E	C	R